

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,971.0	1,906.0	1,817.0
Pupils On Roll Special Ed Full-Time	367.0	370.0	396.0
Pupils On Roll SUBTOTAL	2,338.0	2,276.0	2,213.0
Pupils in Private School Placements	14.0	14.0	12.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	5.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	30,565,878	31,128,290	31,549,550
Total Tuition	10-1300	19,408	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	160,399	150,900	150,900
Interest Earned On Capital Reserve Funds	10-1XXX	100	100	100
Subtotal - Revenues From Local Sources		30,745,785	31,279,290	31,700,550
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	288,960	288,960	288,960
Extraordinary Aid	10-3131	487,186	0	0
Categorical Special Education Aid	10-3132	1,591,751	1,591,751	1,591,751
Equalization Aid	10-3176	5,580,975	5,580,975	5,580,975
Categorical Security Aid	10-3177	176,840	176,840	176,840
Adjustment Aid	10-3178	359,036	0	0
Other State Aids	10-3XXX	16,808	404,396	404,396
Subtotal - Revenues From State Sources		8,501,556	8,042,922	8,042,922
Budgeted Fund Balance - Operating Budget	10-303	0	998,516	887,072
Adjustment For Prior Year Encumbrances		0	88,801	0
Actual Revenues (Over)/Under Expenditures		749,153	0	0
Total Operating Budget		39,996,494	40,409,529	40,630,544
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	55,418	92,365	0
Total Revenues From Local Sources	20-1XXX	55,418	92,365	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	410	0	0
Total Revenues From State Sources		410	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	30,803	30,324	24,259
Title II	20-4451-4455	34,045	34,430	27,544
I.D.E.A. Part B (Handicapped)	20-4420-4429	559,399	559,466	447,573
Total Revenues From Federal Sources		624,247	624,220	499,376
Total Grants And Entitlements		680,075	716,585	499,376
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,477,238	1,481,324	1,473,449
Total Revenues From Local Sources		1,477,238	1,481,324	1,473,449
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		1,477,238	1,481,325	1,473,450
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		1,477,237	1,481,325	1,473,450
Total Revenues/Sources		42,153,806	42,607,439	42,603,370
Total Revenues/Sources Net of Transfers		42,153,806	42,607,439	42,603,370

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	12,092,888	12,420,053	12,626,485
Special Education - Instruction	11-2XX-100-XXX	4,536,489	4,711,562	4,957,554
Basic Skills/Remedial - Instruction	11-230-100-XXX	714,788	957,734	966,789
Bilingual Education - Instruction	11-240-100-XXX	62,396	90,178	103,307
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	117,080	137,615	137,767
School-Sponsored Athletics - Instruction	11-402-100-XXX	59,084	74,113	71,749
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	822,847	816,563	899,021
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	4,776	4,900	5,030
Undist. Expenditures - Health Services	11-000-213-XXX	595,878	619,091	635,880
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,307,002	1,532,487	1,595,111
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	372,172	445,906	387,672
Undist. Expenditures - Guidance	11-000-218-XXX	535,386	560,116	525,494
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,365,378	1,347,110	1,303,000
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	163,592	166,026	244,835
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	464,272	446,290	399,920
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	134,952	166,000	106,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	621,384	630,788	611,051
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,275,265	1,347,565	1,302,543
Undist. Expend. - Central Services	11-000-251-XXX	513,563	491,137	473,958
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	11,731	9,000	7,360
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,221,414	3,281,560	3,465,369
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	3,000,524	2,864,819	2,934,343
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,092,114	6,370,562	6,714,121
Total Undistributed Expenditures		20,502,250	21,099,920	21,611,508
Total General Current Expense		38,084,975	39,491,175	40,475,159

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	38,984	47,598	2,850
Facilities Acquisition And Const. Serv.	12-000-400-XXX	619,268	790,885	81,548
Capital Reserve - Transfer To Capital Projects	12-000-400-931	1,160,085	0	0
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		1,818,337	838,583	84,498
Transfer Of Funds To Charter Schools	10-000-100-56X	93,182	79,771	70,887
General Fund Grand Total		39,996,494	40,409,529	40,630,544
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	55,418	92,365	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	288	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	122	0	0
Total Other State Projects		410	0	0
Total State Projects	20-XXX-XXX-XXX	410	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,803	30,324	24,259
Title II	20-XXX-XXX-XXX	34,045	34,430	27,544
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	559,399	559,466	447,573
Total Federal Projects	20-XXX-XXX-XXX	624,247	624,220	499,376
Total Special Revenue Funds		680,075	716,585	499,376
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,477,237	1,481,325	1,473,450
Total Debt Service Funds		1,477,237	1,481,325	1,473,450
Total Expenditures/Appropriations		42,153,806	42,607,439	42,603,370
Total Expenditures Net of Transfers		42,153,806	42,607,439	42,603,370

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	1,873,448	2,178,188	1,693,487	806,415
--Repayment of Debt	1	2	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,100,096	340,111	340,211	340,311
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	322,258	89,665	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,717	\$14,652	\$15,700	\$15,761	\$16,580
Total Classroom Instruction	\$8,626	\$9,205	\$9,996	\$9,902	\$10,523
Classroom-Salaries and Benefits	\$8,156	\$8,675	\$9,296	\$9,201	\$9,845
Classroom-General Supplies and Textbooks	\$216	\$230	\$306	\$307	\$271
Classroom-Purchased Services	\$254	\$300	\$394	\$394	\$406
Total Support Services	\$2,351	\$2,546	\$2,707	\$2,785	\$2,838
Support Services-Salaries and Benefits	\$1,929	\$2,130	\$2,214	\$2,215	\$2,286
Total Administrative Costs	\$1,268	\$1,259	\$1,282	\$1,328	\$1,326
Administration Salaries and Benefits	\$1,115	\$1,100	\$1,127	\$1,147	\$1,147
Total Operations and Maintenance of Plant	\$1,393	\$1,549	\$1,612	\$1,632	\$1,775
Operations and Maintenance-Salaries and Benefits	\$780	\$844	\$907	\$910	\$979
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$78	\$93	\$103	\$115	\$118
Total Equipment Costs	\$13	\$17	\$16	\$21	\$1
Legal Costs	\$21	\$18	\$15	\$18	\$19
Employee Benefits as a percentage of salaries*	26.51%	25.46%	25.91%	26.03%	26.81%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2014-15 revised appropriations and the 2015-16 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	500	PARCC Readiness Aid	22,680	as per state download
1	300	District bank	4,900	interest on cash balances
2	500	Per Pupil Growth Aid	22,680	as per state download
2	300	local organizations	17,000	rentals of school facilities
3	300	students	40,000	participation fees for student activities and athletics
3	500	Add'l Adjustment Aid	359,036	as per state download
4	300	joint insurance fund/private schools for the handicapped	89,000	refunds of prior year expenditures

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	District utilizes other public school district programs when cost effective to do so	0
Transportation Services, including Fuel	District provides home to school services to the West Morris Regional High School District	0
Transportation Services, including Fuel	District provides athletic and cocurricular runs for neighboring districts and private schools for the handicapped	0
Transportation Services, including Fuel	District purchases fuel from local municipality utilizing a shared fuel depot	0
Transportation Services, including Fuel	District participates in various transportation cooperatives for students placed out of district	0
Purchasing	District participates in ACT program for telephone services and ACES program for purchase of utilities	0
Purchasing	District participates in various purchasing cooperatives	0
Municipal/Public Works	Local municipality provides grounds maintenance and sweeps districts parking lots	0
Municipal/Public Works	District shares equipment with local municipality as needed	0
Professional Staff Development	District collaborates with neighboring districts for professional development	0
Insurance Coverages and Benefits	District participates in Joint Insurance Fund for worker's compensation insurance and cyber liability insurance	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	31,338,920
(B) Estimated Net Taxable Valuation (as of 10/01/14)	2,812,404,169
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1143
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	32,816,307
(E) Estimated Net Taxable Valuation (as of 10/01/14)	2,812,404,169
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.1668

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	31,338,920
(H) Estimated Equalized Valuation (as of 10/01/14)	2,795,635,987
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1210
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	32,816,307
(K) Estimated Equalized Valuation (as of 10/01/14)	2,795,635,987
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.1738

NAME=Jeffrey Mohre

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	06/18/13
End Date of Contract	06/17/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$21,284
Total Bonuses Amount	\$23,250
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$285
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$38,846
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum amount allowable
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum amount allowable
Contractual Post-Employment Benefit Description of Payout of Personal days	no provision
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jeffrey Mohre

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Liz George

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$153,642
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,066
Total Bonuses Amount	\$2,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$1,500
Total Contractual Post-Employment Benefit Amount	\$13,565
Contractual Post-Employment Benefit Description of Payout of Sick days	estimated days subject to cap
Contractual Post-Employment Benefit Description of Payout of Vacation days	estimated days subject to cap
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Liz George

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Richard Papera

CATEGORY	MEASURE
Job Title	Assistant Superintendent
Job Title II	
Base Annual Salary Amount	\$142,882
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	27
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,000
Total Bonuses Amount	\$2,500
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,695
Contractual Post-Employment Benefit Description of Payout of Sick days	estimated days subject to cap
Contractual Post-Employment Benefit Description of Payout of Vacation days	estimated days subject to cap
Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Richard Papera

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	